



J. TYLER McCAULEY  
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER**

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September 15, 2006

TO: Mayor Michael D. Antonovich  
Supervisor Gloria Molina  
Supervisor Yvonne B. Burke  
Supervisor Zev Yaroslavsky  
Supervisor Don Knabe

FROM: J. Tyler McCauley *[Signature]*  
Auditor-Controller

**SUBJECT: FISCAL AND PROGRAM MONITORING OF DEPARTMENT OF  
COMMUNITY AND SENIOR SERVICES' FISCAL YEAR 2004-05  
WORKFORCE DEVELOPMENT PROGRAM SERVICES**

The Department of Community and Senior Services (CSS) contracts with cities and community-based, non-profit organizations (service providers) to provide Workforce Development (WD) program services. WD program services include job search training, job placement assistance and career counseling to low income or at-risk adults and youth.

There are two types of WD service contracts, cost reimbursement and fee-for-service. Cost reimbursement contracts pay providers for the actual cost of the services provided. Fee-for-service contracts pay providers a set fee for each unit of service provided. CSS' WD fee-for-service contracts also require that, if a fee-for-service provider's actual costs are less than the total amount they are paid, the service provider must either get approval from CSS to use the excess earnings to provide WD services, or return the excess earnings to CSS.

At the request of CSS, we contracted with a Certified Public Accountant, Moss, Levy & Hartzheim (MLH), to conduct fiscal and program monitoring of the 74 WD service providers that had contracts with CSS during Fiscal Year (FY) 2004-05.

**REVIEW SUMMARY**

MLH has completed its fiscal and program monitoring reviews, and has reported the results for each service provider to CSS and to each service provider. Attachment 1

summarizes the total number of findings for each service provider, and the dollar findings for the cost reimbursement contracts. Attachment 2 summarizes the dollar findings for the fee-for-service contracts.

MLH identified \$765,293 in questioned payments to providers with cost reimbursement contracts. These questioned payments related to costs that were incorrectly allocated to the WD program, costs that were not adequately documented, and costs that were incorrectly recorded in the providers' accounting records. If service providers are unable to resolve the questioned costs, they will have to return these amounts to CSS. In addition, MLH noted that one service provider (Jovenes, Inc.) had signs of financial instability.

MLH also identified \$212,769 in findings for fee-for-service contracts. These findings primarily related to improperly allocated costs, costs not adequately documented, and costs that were incorrectly recorded in the providers' accounting records. If these findings are not resolved, the service providers will need to adjust their revenues and/or expenses, which could result in excess earnings. As noted earlier, if fee-for-service providers have excess earnings, the funds must either be used to provide WD services or be returned to CSS. During the FY 2005-06 WD fiscal and program monitoring, the monitors will determine whether any of the providers had excess earnings for FY 2004-05.

MLH also prepared a management letter (Attachment 3), which includes recommendations for CSS to ensure the service providers are meeting the terms and conditions of their contracts. For example, MLH recommended that CSS reimburse service providers only after the providers submit the required backup documentation, penalize providers who submit invoices late, and ensure that providers maintain the required level of insurance coverage.

### **REVIEW OF REPORT**

Each report was discussed with CSS and the appropriate service provider. CSS has indicated that they will work with the service providers to resolve all of MLH's findings by December 31, 2006. Attachment 4 is CSS' response and action plan to address MLH's recommendations.

Because of the number of service providers, copies of individual reports are not enclosed, but are available for your review. Please call if you have any questions, or have your staff call Terri Kasman at (626) 293-1121 if you wish to review any reports.

JTM:MMO:JLS:TK  
H:\CSS WD 04-05 Board Letter

Attachments

- c: David E. Janssen, Chief Administrative Officer  
Department of Community and Senior Services  
Cynthia D. Banks, Director  
Josie Marquez, Director of Workforce Development  
Public Information Office  
Audit Committee

Department of Community and Senior Services  
Fiscal and Program Monitoring of Workforce Development Service Providers  
Fiscal Year 2004-05

Attachment 1

	Service Provider	Number of Recommendations	Number of Recommendations Implemented	Dollar Findings for Cost Reimbursement Contracts						
				A	B	C	D	E	F	Total
1	Affiliated Computer Services (ACS) aka ELA	3	2		\$431					\$431
2	Antelope Valley Workforce Development Consortium	15	4	(1)	\$21,099 (1)		\$14,354 (1)			\$35,453 (1)
3	Armenian Evangelical Social Services Center	5	4							
4	Armenian Relief Society	4	3							
5	Asian American Drug Abuse Program	3	3							
6	ASSERT Inc.	9	0		\$73 (1)					\$73 (1)
7	Aviva Family & Children's Services	3	2							
8	Basic Adult Spanish Education	7	5	\$2,148	\$8,526		\$3			\$10,677 (1)
9	Cambodian Association of America	3	3		(1)					
10	Career Partners Total	5	2				\$718			\$718
11	Career Planning Center, Inc.	1	1		\$255					\$255
12	Carson/Lomita/Torrance	5	0		\$28,377			\$174		\$28,551
13	Catholic Charities of Los Angeles	8	1	\$2,144	\$42,611					\$44,755
14	CBD College	1	1							
15	Chicana Service Action Center, Inc.	7	3		\$14,370 (1)		\$1,935			\$16,305 (1)
16	Children's Collective, Inc.	10	3	\$2,362 (1)	\$1,050 (1)					\$3,412 (1)
17	City of Compton, Career Link	13	0	(1)	(1)		\$10,507	\$1,171		\$11,678 (1)
18	City of Hawthorne So. Bay WIB	27	14		\$95,791 (1)		\$68,019			\$163,810 (1)
19	City of Long Beach	0	0							
20	Communities In Schools of South Bay	7	2		\$10,916					\$10,916
21	Community Build	8	2		\$500 (1)					\$500 (1)
22	Community College Foundation	14	5	(1)	\$75 (1)		(1)			\$75 (1)
23	Community Enhancement Services Total	0	0							
24	County of Los Angeles Department of Health Services	5	4	(1)						(1)
25	David & Margaret	9	3		\$1,770					\$1,770
26	Door of Hope Community Ctr.	5	3		\$21,300					\$21,300
27	Economic and Employment Development Center	6	3		(1)					(1)
28	El Proyecto Del Barrio	8	0	(1)	(1)		(1)			(1)
29	Foothill WIB - City of Pasadena	8	4		(1)		(1)			(1)
30	Gay and Lesbian Adolescent Social Services, Inc.	6	4		(1)					(1)
31	Goodwill El Monte	3	0							

Department of Community and Senior Services  
Fiscal and Program Monitoring of Workforce Development Service Providers  
Fiscal Year 2004-05

Attachment 1

	Service Provider	Number of Recommendations	Number of Recommendations Implemented	Dollar Findings for Cost Reimbursement Contracts						
				A	B	C	D	E	F	Total
32	Goodwill Industries of So. Cal.	14	10	(1)	\$64 (1)					\$64 (1)
33	HELP Group	5	3		(1)					(1)
34	Housing Authority of the City of Los Angeles	2	0		(1)					(1)
35	Hub Cities Consortium	11	1		\$1,389	(1)	\$10,456			\$11,845 (1)
36	Innovative Education Systems	9	4		\$77,701 (1)		\$19			\$77,720 (1)
37	International Institute of Los Angeles (IILA)	6	5							
38	Jewish Vocational Service	4	1	(1)	(1)					(1)
39	Jovenes, Inc.	19	3		\$4,410 (1)				X	\$4,410 (1)
40	Los Angeles Community College District No. East San Fernando Valley	3	2		\$2,482					\$2,482
41	Los Angeles Conservation Corps.	3	3							
42	Los Angeles County Office of Education (LACOE)	2	0							
43	Los Angeles Unified School District (LAUSD)	13	7		\$77,882		\$1,752			\$79,634
44	Los Angeles Urban League-Pomona	2	0		\$241					\$241
45	Los Angeles Urban League-South Central	1	0		\$3,116					\$3,116
46	Los Angeles Works (ESGVC)	7	3		\$8,271					\$8,271
47	Los Angeles, City of (CCD)	4	1		(1)					(1)
48	Maravilla Foundation	1	1							
49	MCS Rehabilitation, Inc.	6	4							
50	Mexican American Opportunity Foundation	4	0		\$1,197 (1)					\$1,197 (1)
51	National Office of Samoan Affairs	3	2				\$205			\$205
52	New Directions, Inc.	4	0		\$2,170					\$2,170
53	Pacific Asian Consortium in Employment	1	0							
54	Penny Lane	1	1							
55	Pomona Valley Youth Employment Services	8	0	\$9,298	\$20,214		\$60 (1)			\$29,572 (1)
56	R.L. Klein	5	0							
57	Raeverly's Resource Center	20	5	(1)	(1)					(1)
58	Salvation Army	3	0							
59	SER-Jobs For Progress	21	0		\$2,425 (1)		\$4,613			\$7,038 (1)
60	Soledad Enrichment Action, Inc.	10	7	\$1,600	\$674					\$2,274
61	Southeast Area Social Services Funding Authority (SASSFA)	4	1							

Department of Community and Senior Services  
Fiscal and Program Monitoring of Workforce Development Service Providers  
Fiscal Year 2004-05

Attachment 1

	Service Provider	Number of Recommendations	Number of Recommendations Implemented	Dollar Findings for Cost Reimbursement Contracts						
				A	B	C	D	E	F	Total
62	Southeast LA County WIB	3	1							
63	Special Service For Groups	2	1	(1)						(1)
64	Starview Children and Family Services	11	10		\$33,000 (1)					\$33,000 (1)
65	Streelights Production Assistant Program	5	4		\$9,234 (1)					\$9,234 (1)
66	The Actors' Fund of America	8	1	\$2,620	\$2,090	\$8,140				\$12,850
67	TTI America Total	3	0							
68	UAW-LETC Total	2	1							
69	Van Ness Recovery House	13	3	\$2,562	\$1,620 (1)		\$33			\$4,215 (1)
70	Verdugo Consortium	7	2				\$38,010			\$38,010
71	Watts Labor Community Action Center	5	3		(1)					(1)
72	Weingart Center Association	1	1							
73	William S. Hart Union High School District	3	0		(1)					(1)
74	Youth Opportunities Unlimited Total	8	0	\$85,434 (1)	\$1,532 (1)		\$100			\$87,066 (1)
Total		475	172	\$108,168	\$496,856	\$8,140	\$150,784	\$1,345		\$765,293

**Code Summary**

- A** No documentation to support the cost allocation method, or expenses were improperly allocated to the programs
- B** No documentation to support expenditures or units of service billed
- C** Purchases/leases of fixed assets without County approval or assets not returned upon termination of contract
- D** Expenses billed are not recorded, or are inappropriately recorded, on service provider's accounting records
- E** Billed FY 2003-04 expenditures in FY 2004-05
- F** Service provider is showing signs of financial instability

- (1) Monitor was not able to determine the dollar value of one or more findings in this category

Department of Community and Senior Services  
Fiscal and Program Monitoring of Workforce Development Service Providers  
Fiscal Year 2004-05

Attachment 2

	Service Provider	Dollar Findings for Fee-for-Service Contracts					Total
		A	B	C	D	E	
1	Affiliated Computer Services (ACS) aka ELA WorkSource						
2	Antelope Valley Workforce Development Consortium						
3	Armenian Evangelical Social Services Center	(1)					(1)
4	Armenian Relief Society				\$40 (1)		\$40 (1)
5	Asian American Drug Abuse Program						
6	ASSERT Inc.						
7	Aviva Family & Children's Services						
8	Basic Adult Spanish Education						
9	Cambodian Association of America	(1)					(1)
10	Career Partners Total						
11	Career Planning Center, Inc.		\$38				\$38
12	Carson/Lomita/Torrance						
13	Catholic Charities of Los Angeles						
14	CBD College						
15	Chicana Service Action Center, Inc.						
16	Children's Collective, Inc.						
17	City of Compton, Career Link						
18	City of Hawthorne So. Bay WIB						
19	City of Long Beach						
20	Communities In Schools of South Bay						
21	Community Build				\$270		\$270
22	Community College Foundation						
23	Community Enhancement Services Total						
24	County of Los Angeles Department of Health Services						
25	David & Margaret	(1)	\$137 (1)				\$137 (1)
26	Door of Hope Community Ctr.						
27	Economic and Employment Development Center			\$2,670			\$2,670
28	El Proyecto Del Barrio						
29	Foothill WIB - City of Pasadena						
30	Gay and Lesbian Adolescent Social Services, Inc.						
31	Goodwill El Monte						
32	Goodwill Industries of So. Cal.						

Department of Community and Senior Services  
Fiscal and Program Monitoring of Workforce Development Service Providers  
Fiscal Year 2004-05

Attachment 2

	Service Provider	Dollar Findings for Fee-for-Service Contracts					
		A	B	C	D	E	Total
33	HELP Group		\$1,588 (1)				\$1,588
34	Housing Authority of the City of Los Angeles						
35	Hub Cities Consortium						
36	Innovative Education Systems						
37	International Institute of Los Angeles (IILA)				\$525		\$525
38	Jewish Vocational Service						
39	Jovenes, Inc.	(1)	\$2,826 (1)		\$148,323	X	\$151,149 (1)
40	Los Angeles Community College District No. East San Fernando Valley						
41	Los Angeles Conservation Corps.				\$316		\$316
42	Los Angeles County Office of Education (LACOE)						
43	Los Angeles Unified School District (LAUSD)	\$9,722	\$28,384 (1)				\$38,106 (1)
44	Los Angeles Urban League-Pomona						
45	Los Angeles Urban League-South Central						
46	Los Angeles Works (ESGVC)						
47	Los Angeles, City of (CCD)						
48	Maravilla Foundation						
49	MCS Rehabilitation, Inc.	\$485			\$900		\$1,385
50	Mexican American Opportunity Foundation						
51	National Office of Samoan Affairs						
52	New Directions, Inc.						
53	Pacific Asian Consortium in Employment						
54	Penny Lane		(1)				(1)
55	Pomona Valley Youth Employment Services						
56	R.L. Klein		(1)		(1)		(1)
57	Raeverly's Resource Center						
58	Salvation Army						
59	SER-Jobs For Progress						
60	Soledad Enrichment Action, Inc.						
61	Southeast Area Social Services Funding Authority (SASSFA)						



Department of Community and Senior Services  
Fiscal and Program Monitoring of Workforce Development Service Providers  
Fiscal Year 2004-05

Attachment 2

	Service Provider	Dollar Findings for Fee-for-Service Contracts					
		A	B	C	D	E	Total
62	Southeast LA County WIB						
63	Special Service For Groups						
64	Starview Children and Family Services		\$16,545 (1)				\$16,545 (1)
65	Streetlights Production Assistant Program						
66	The Actors' Fund of America						
67	TTI America Total						
68	UAW-LETC Total						
69	Van Ness Recovery House						
70	Verdugo Consortium						
71	Watts Labor Community Action Center						
72	Weingart Center Association		(1)				(1)
73	William S. Hart Union High School District						
74	Youth Opportunities Unlimited Total						
	<b>Total</b>	10,207	49,518	2,670	150,374		212,769

**Code Summary**

- A** No documentation to support the cost allocation method or expenses were improperly allocated to the programs
- B** No documentation to support expenditures charged to program
- C** Purchases/leases of fixed assets without County approval or assets not returned upon termination of contract
- D** Program expenditures or revenues are inappropriately recorded on service provider's accounting records
- E** Service provider is showing signs of financial instability

- (1) Monitor was not able to determine the dollar value of one or more findings in this category

**MOSS, LEVY & HARTZHEIM, LLP**

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RONALD A. LEVY, C.P.A. \*  
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MEMBER:

AMERICAN INSTITUTE OF C.P.A.S  
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SANTA MARIA, CALIFORNIA

THOMAS LEUNG, C.P.A.

\* DENOTES PROFESSIONAL CORPORATION

June 1, 2006

Mr. J. Tyler McCauley  
Auditor-Controller  
500 West Temple Street, Room 525  
Los Angeles, CA 90012-2766

Re: Work Order No. 6-99, 2004-05 CSS Workforce Development Programs Service Providers  
Monitoring

In planning and performing the 2004-05 Department of Community and Senior Services (CSS) Workforce Development Programs Monitoring, we noted certain matters involving the Department of Community and Senior Services' internal control structure relating to accounting and contract administration that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants.

Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control that, in our judgment, could adversely affect the organization's ability to record, process, summarize, and report grant expenditures.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the Workforce Development Program grant expenditures may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted one weakness involving the internal control that we consider to be a material weakness.

The scope of our engagement was limited to monitoring Workforce Development Service Providers and did not include considering and providing assurance on CSS' internal control structure. Such monitoring would not disclose all matters in CSS' internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

This report is intended solely for the use of the County of Los Angeles and is not intended to be and should not be used by anyone other than the specified party.

The following findings that we feel need to be reported are:

A. Finding – Insufficient backup documentation:

We noted that CSS was reimbursing Service Providers, even though the Service Provider was not providing sufficient backup documentation, (general ledger, MIS forms), or was providing incorrect backup documentation.

Recommendation:

We recommend that CSS reimburse Service Providers only after the Providers submit the required backup documentation which reconciles to the reimbursement request.

B. Finding – Lack of procedures with fixed asset purchases:

We noted that CSS personnel are not personally tagging each fixed asset that was purchased with grant money.

Recommendation:

We recommend that CSS personnel personally tag each fixed asset that is purchased with grant money, for proper tracking, and that CSS maintains records of same.

C. Finding – No negative consequences for invoices not submitted timely:

We noted that numerous reimbursement invoices have been submitted to CSS late, but there were no negative consequences for this tardiness.

Recommendation:

We recommend that CSS penalize Service Providers who submit their reimbursement invoices after the required date.

D. Finding – Signed documents not being received by the Service Provider on a timely basis:

We noted that numerous Service Providers had not received signed copies of their contract by the time of our first site visit.

Recommendation:

We recommend that CSS provide all of the signed documents back to the Service Provider on a timely basis.

E. Finding – Contract work appears to have begun prior to contract execution:

We noted that five of the 22 CalWorks Service Providers appear to have begun the program prior to their contract being executed. Signed contracts were not provided to us during our on-site visit, therefore we are unable to determine if executed contracts existed prior to the start of the program or not. Possible unforeseen problems, such as violations of contract terms, scope, and conditions may occur if executed contracts were not prepared prior to program commencement. Furthermore, this may increase liability of the County due to a lack of or inadequate insurance.

Recommendation:

We recommend that the County reiterate in a memo or bulletin to Service Providers the importance of not beginning work on a contract prior to the contract being executed, and to retain any executed contract on file.

**F. Material Weakness**

Finding – Additional Liability exposure for the County of Los Angeles:

We noted that Service Providers are receiving grant money, when they do not have the level of insurance coverage required by the contract, and in some cases no insurance whatsoever.

Recommendation:

We recommend that Service Providers only receive grant money once valid certificates of insurance for the amount required by the contract have been received by CSS.

**G. Finding – Lack of due diligence on the part of CSS:**

We noted that CSS is not verifying that, prior to receiving grant funds, the Service Providers are submitting proof of compliance with certain important policies and procedures, such as proof of the required insurance coverage, and verification that no paid employees are on the Board of Directors.

Recommendation:

We recommend that CSS take a more “pro-active” approach and ensure that all Service Providers have proper insurance coverage, and receive proper instruction and training, and not wait for the monitors to discover these problems after the program has been operating for some months.

*Moss, Levy & Hartzheim*

MOSS, LEVY & HARTZHEIM, LLP  
Beverly Hills, CA



CYNTHIA D. BANKS  
Director

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**COMMUNITY AND SENIOR SERVICES  
OF LOS ANGELES COUNTY**

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August 31, 2006

To: J. Tyler McCauley  
Auditor-Controller

From: Cynthia D. Banks  
Director

Subject: **RESPONSE TO MANAGEMENT LETTER ON MONITORING  
OF COMMUNITY AND SENIOR SERVICES – WORKFORCE  
DEVELOPMENT PROGRAMS SERVICE PROVIDERS FOR  
PROGRAM YEAR 2004-05**

The following is Community and Senior Services' (CSS) response to management letter prepared by Moss, Levy and Hartzheim based on its fiscal monitoring of our Workforce Development Programs for Program Year (PY) 2004-05.

**A. Finding – Insufficient backup documentation**

We noted that CSS was reimbursing Service Providers, even though the Service Provider was not providing sufficient backup documentation (general ledger, MIS forms), or was providing incorrect backup documentation.

**Recommendation**

We recommend that CSS reimburse Service Providers only after the Providers submit the required backup documentation that reconciles to the reimbursement request.

**CSS Response**

It is CSS' policy that Service Providers are required to submit backup documentation with their reimbursement requests and we will continue to enforce this policy. This policy will be reiterated to staff in the newly created Contract Management Division, the Accounts Payable staff and to the Service Providers.

**B. Finding – Lack of procedures for fixed asset purchases**

We noted that CSS personnel are not personally tagging each fixed asset that was purchased with grant money.

Recommendation

We recommend that CSS personnel personally tag each fixed asset that is purchased with grant money, for proper tracking, and that CSS maintains records of the same.

CSS Response

CSS' policy requires all Service Providers to tag and track their own equipment and maintain an inventory of the assets purchased with grant funds. Service Providers are provided equipment tags upon request and their inventories are submitted to CSS on a biennial basis, or more frequently if warranted, for CSS' review. CSS staff review the inventories for completeness, ensuring that the equipment listed have tag numbers and a comparison of the current inventory to previous inventories submitted is also conducted to ensure that Service Providers properly disposition all equipment (i.e., if items are no longer on the inventory list that they were properly disposed of or salvaged).

**C. Finding – No negative consequences for invoices not submitted timely**

We noted that numerous reimbursement invoices have been submitted to CSS late, but there were no negative consequences for this tardiness.

Recommendation

We recommend that CSS penalize Service Providers who submit their reimbursement invoices after the required date.

CSS Response

CSS will evaluate the feasibility of applying a penalty to Service Providers who submit their reimbursement invoices after the required due date. CSS will continue to inform the Service Providers of their responsibility to submit invoices by the required deadline. For the Workforce Investment Act (WIA) Service Providers, late submission of invoices will also be reported to the Workforce Investment Board.

**D. Finding – Signed documents not being received by the Service Provider on a timely basis**

We noted that numerous Service Providers had not received signed copies of their contract by the time of our first site visit.

Recommendation

We recommend that CSS provide all of the signed documents back to the Service Provider on a timely basis.

CSS Response

Our Contract Management Division will ensure that Service Providers are provided copies of their signed contracts immediately following execution of the contracts by CSS.

**E. Finding – Contract work appears to have begun prior to contract execution**

We noted that five of the 22 CalWorks Service Providers appear to have begun the program prior to their contract being executed. Signed contracts were not provided to us during our on-site visit, therefore we are unable to determine if executed contracts existed prior to the start of the program or not. Possible unforeseen problems, such as violation of contract terms, scope, and conditions may occur if executed contracts were not prepared prior to program commencement. Furthermore, this may increase liability of the County due to a lack of or inadequate insurance.

Recommendation

We recommend that the County reiterate in a memo or bulletin to Service Providers the importance of not beginning work on a contract prior to the contract being executed, and to retain an executed contract on file.

CSS Response

Based on our review of the contracts in question, it does not appear that the Service Provider began work before the contracts were executed.

**F. Finding – Additional liability exposure for the County of Los Angeles**

We noted that Service Providers are receiving grant money when they do not have the level of insurance coverage required by the contract, and in some cases no insurance whatsoever.

Recommendation

We recommend that Service Providers only receive grant money once valid certificates of insurance for the amount required by the contract have been received by CSS.

CSS Response

Our Contract Management Division will continue to ensure that all Service Providers are holding the required types and amounts of insurances prior to final execution of the contract and throughout the term of the contract.

**G. Finding – Lack of due diligence on the part of CSS**

We noted that CSS is not verifying that, prior to receiving grant funds, the Service Providers are submitting proof of compliance with certain important policies and procedures, such as proof of the required insurance coverage, and verification that no paid employees are on the Board of Directors.

#### Recommendation

We recommend that CSS take a more "pro-active" approach and ensure that all Service Providers have proper insurance coverage, and receive proper instruction and training, and not wait for the monitors to discover these problems after the program has been operating for some months.

#### CSS Response

CSS will ensure that Service Providers maintain the required contract documents prior to execution of a contract with the County. CSS will provide instruction and training on any and all new requirements when necessary.

We would like to thank your staff for their work on this project. Should you have any questions regarding our response, your staff may contact Otto Solórzano, Assistant Director, Administrative Services Branch at (213) 738-2620 or Jackie Lynn Sakane, Contract Compliance Division, at (213) 739-7321.

CDB:OS  
JLS:sld

c: Josie Marquez, Workforce and Community Services Branch  
Otto Solórzano, Administrative Services Branch  
Maggie Mireles, WIA Planning & Operations Division  
Jackie Lynn Sakane, Contract Compliance Division  
Heberto Sanchez, Contract Compliance Division  
Carol Domingo, Contract Management Division  
Tina Hoang, Contract Management Division  
Rogelio Tapia, Fiscal Officer